

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings of claims in the application:

**Listing of Claims:**

1. (Canceled)

2. (Currently amended): ~~A method of managing the accounts receivable and the accounts payable~~ The method according to claim 8 ~~[[1]]~~, further comprising the step of instructing, by the transaction intermediary unit, a financial institution to transfer funds between terminals of concerned parties, based on said payment management data and said receipts management data.

3. (Currently amended): ~~A method of managing the accounts receivable and the accounts payable~~ The method according to claim 8 ~~[[1]]~~, further comprising the step of providing, by the transaction intermediary unit, information as to ~~[[the]]~~ financial services to the terminal of a concerned party, based on said accounts receivable data.

4. (Currently amended): ~~A method of managing the accounts receivable and the accounts payable~~ The method according to claim 2, further comprising the step of providing, by the transaction intermediary unit, information as to ~~[[the]]~~ financial services to the terminal of a concerned party, based on said accounts receivable data.

5. (Currently amended): A system for managing ~~[[the]]~~ accounts receivable and ~~[[the]]~~ accounts payable through an intermediary of transactions, comprising a transaction intermediary unit connected to ~~[[the]]~~ processing means of each ~~party in transactions of~~ transaction parties through a network, for acting as an intermediary for transactions, wherein said transaction intermediary unit includes:  
means for relaying, between ~~[[the]]~~ concerned parties, ~~[[the]]~~ ordering data, ~~[[the]]~~ order-receiving/delivery data and ~~[[the]]~~ inspection data received from the parties concerning the transactions concerned parties according to transactions; ~~[[,]]~~

9 means for preparing ~~[[the]]~~ accounts receivable data, ~~[[the]]~~ accounts payable  
10 data, ~~[[the]]~~ payment management data and ~~[[the]]~~ receipts management data, based on the  
11 ~~[[ordering]]~~ data thus received; ~~[[,]]~~ ~~the order-receiving/delivery data and the inspection data~~, and  
12 means for sending the data thus prepared to the respective concerned parties.

1 6. (Currently amended): ~~A system for managing the accounts receivable and~~  
2 ~~the accounts payable~~ The system according to claim 5, further comprising processing means of a  
3 financial institution connected through a network,

4 wherein said transaction intermediary unit further includes means for sending a  
5 fund transfer request to instruct ~~[[instructing]]~~ the financial institution to transfer funds, based on  
6 said payment management data and said receipts management data, and

7 wherein said financial institution includes means for transferring funds between  
8 ~~[[the]]~~ concerned parties in response to said fund transfer request; and means for sending ~~[[each~~  
9 ~~of the]]~~ to the respective concerned parties ~~[[the]]~~ payment processing data and ~~[[the]]~~ receipts  
10 processing data as a ~~[[constituting the]]~~ result of ~~[[said]]~~ fund transfer processing.

7. (Canceled)

1 8. (New): A method of managing accounts receivable and accounts payable  
2 in a system, wherein said system includes a plurality of terminals from among a plurality of  
3 transaction parties, and a transaction intermediary unit connected to said terminals, for  
4 performing intermediary services of transactions between said terminals, the method being  
5 performed by said transaction intermediary unit and comprising steps of:

6 receiving order-related data comprising ordering data, order-receiving data, and  
7 delivery data from each respective terminal;

8 preparing accounts receivable data and accounts payable data for each respective  
9 terminal based on its order-related data;

10 sending the accounts receivable data and accounts payable data thus prepared to  
11 each respective terminal;

12                   preparing payment management data and receipts management data for each  
13   respective terminal based on its order-related data; and  
14                   sending the payment management data and receipts management data thus  
15   prepared to each respective terminal:

1                   9.     (New): A computer readable storage medium having recorded thereon a  
2   program for managing accounts receivable and accounts payable in a system, said system  
3   comprising a plurality of terminals each thereof being provided at each of transaction parties and  
4   a transaction intermediary unit connected to the terminals, the transaction intermediary unit  
5   configured to perform intermediary services for transactions among the terminals, the program  
6   being executed by the transaction intermediary unit to perform actions comprising steps of:  
7                   receiving ordering data, order-receiving data and delivering data from the  
8   respective terminals;  
9                   preparing accounts receivable data and accounts payable data to the respective  
10   terminals, based on the data thus received from the terminals, and sending the data thus prepared  
11   to the respective terminals; and  
12                   preparing payment management data and receipts management data to the  
13   respective terminals, based on the data thus received from the respective terminals, and sending  
14   the data thus prepared to the respective terminals.